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STATE OF MISSISSIPPI
 DEPARTMENT OF REVENUE

BRADLEY SPRING DISTRICT NO. 7
 OF CAMDEN PARISH
 CAMDEN PARISH POLICE JURY
 CAMDEN, LOUISIANA.

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COMBINED TAX FINANCIAL REPORT
 FOR THE YEAR ENDING DECEMBER 31, 2002

Under provisions of statute, this report is a public document. A copy of the report shall be made available to the audit and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Released Date 8/20/13

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GUS SCHRAM & CO., Ltd.

A PROFESSIONAL CORPORATION

Certified Public Accountants

Business Consultants

INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Gravity Drainage District No. 7
of Cameron Parish
Cameron Parish Police Jury
Cameron, Louisiana

We have audited the accompanying component unit financial statements of the Gravity Drainage District No. 7 of Cameron Parish, a component unit of Cameron Parish Police Jury, as of and for the year ended December 31, 2002, as listed in the table of contents. These financial statements are the responsibility of the District's Board. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Gravity Drainage District No. 7 of Cameron Parish as of December 31, 2002, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

As discussed in Note 7 to the general purpose financial statements, the District intends to implement Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, for the year ended December 31, 2003. The effects of Statement No. 34 are expected to significantly impact the presentation of the financial statements in the year of implementation.



In accordance with Government Auditing Standards, we have also issued our report dated June 18, 1983 on our consideration of Gravity Drainage District No. 7's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying information listed as "supplementary information" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Gravity Drainage District No. 7 of Cameron Parish. Such information, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to such financial statements taken as a whole.

Ann Schum & Co., L.P.

June 20, 1983

CLARITY DRAINAGE DISTRICT NO. 7
CAMPBELL PARISH, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES
AND ACCOUNT GROUPS
DECEMBER 31, 2002

Statement A



	GOVERNMENTAL	Account	TOTALS
	Fund Type	Group	(Millions of Dollars)
	General	General Fixed Assets	(in millions)
ASSETS			
Cash	\$ 85,317	\$	\$ 85,317
Receivables	307,989		307,989
Interest receivable	1,768		1,768
Ad valorem taxes receivable	129,874		129,874
Prepaid insurance	7,489		7,489
Building and equipment (Note 2)		428,428	428,428
TOTAL ASSETS	\$ 512,337	\$ 428,428	\$ 940,765
LIABILITIES & FUND EQUITY			
LIABILITIES:			
Accounts payable	\$ 18,100	\$	\$ 18,100
Payroll taxes payable	80		80
Deductions from ad valorem taxes	8,378		8,378
Deferred revenues	1,182		1,182
Total Liabilities	28,741		28,741
Fund Equity:			
Investment in general fixed assets		428,428	428,428
Fund balance:			
Reserved for prepaid insurance (Note 1)	7,489		7,489
Reserved for taxes paid under protest (Note 5)	4,421		4,421
Unreserved - undesignated	478,186		478,186
Total Fund Equity	491,106	428,428	919,534
TOTAL LIABILITIES & FUND EQUITY	\$ 512,337	\$ 428,428	\$ 940,765

"The Accompanying Notes are an Integral Part of this Statement."

GRAVITY DRAINAGE DISTRICT NO. 1

STANDARD B

CAMDEN PARISH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES

IN FUND BALANCE - GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

REVENUES

Ad valorem taxes and state revenue sharing	\$	148,987
Interest earnings		<u>8,487</u>
Total Revenues		157,474

EXPENDITURES

Public Works

Sewerage & Flood Control:

Fee Elen (Bond)		
Commissioners		3,200
Salaries and payroll taxes		41,400
Operating services		47,177
Materials & Supplies		5,364
New projects		10,883
Travel & other charges		3,604
Intergovernmental charges		4,370
Capital outlay		<u>7,514</u>

Total Expenditures		<u>123,214</u>
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Excess of revenues over expenditures		34,260
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Fund Balances-January 1		<u>451,314</u>
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Fund Balances-December 31	\$	<u>485,574</u>
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"The Accompanying Notes are an Integral Part of this Statement."

GRANTVILLE SPRINGFIELD DISTRICT NO. 7

CANNON PARISH, LOUISIANA

STATEMENT C

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE BUDGET 1900-0000 BUDGETARY BASIS
AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1900

REVENUE	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)
Ad valorem taxes and state revenue sharing	117,878	117,878	0
Interest earnings	10,000	10,000	0
Total Revenues	127,878	127,878	0
EXPENDITURES			
Fee film (Based Commission)	3,300	3,300	0
Salaries and payroll taxes	53,877	55,348	1,471
Operating services	34,000	35,000	1,000
Materials & supplies	5,000	4,700	1,300
See projects	10,000	10,000	0
Travel	3,500	3,500	0
Intergovernmental charges	0	0	0
Capital outlay	8,987	7,917	1,070
Total Expenditures	119,664	127,878	8,214
Excess of revenues over expenditures	18,214	10,000	8,214
Fund Balance - January 1	451,114	451,114	0
Fund Balance - December 31	469,328	461,114	8,214

"The Accompanying Notes are an Integral Part of this Statement."



SEWAGE DRAINAGE DISTRICT NO. 7
OF CAMERON PARISH
CAMERON PARISH POLICE JURY

Notes to the Financial Statements
December 31, 1993

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Sewage Drainage District No. 7 of Cameron Parish is a body corporate created by the Cameron Parish Police Jury, as provided by Louisiana Revised Statute 38:1751-1842. The Drainage District is governed by a board of five commissioners who are appointed by the Cameron Parish Police Jury. The Drainage District is authorized to construct, maintain and improve the system of gravity drainage within the District. The District covers 187 square miles and serves an approximate population of 525.

The Drainage District is a component unit of the Cameron Parish Police Jury, the governing body of the Parish. The District is financially accountable to the Police Jury since the Police Jury appoints a majority of the District's board members. The accompanying financial statements present information only on the funds and account groups maintained by the Drainage District and do not present information on the police jury and the general government services provided by that governmental unit. There are no component units of Sewage Drainage District No. 7.

A. FUND ACCOUNTING


The accounts of the Drainage District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund is the general operating fund of the Drainage District. It is used to account for all financial resources, except those required to be accounted for in other funds.

B. FIXED ASSETS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

 **UNRECOVERABLES** Fixed assets are valued at historical cost. Public domain general fixed assets (see Infrastructure assets) are not depreciated and therefore are not included in the totals for General Fund Assets Account Group. (See Note 3 for additional information regarding infrastructure and fixed assets).

The account group is not a "fund". It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

6. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the General Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following provisions in recording revenues and expenditures:

Revenues/Revenue Taxes/Deferred Revenues

Revenues are recognized under the modified accrual basis of accounting when they become measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. Both ad valorem taxes and interest income are susceptible to accrual. Ad valorem taxes are recorded in the year the taxes are assessed. Interest income on interest bearing demand deposits is recorded when the interest is measurable and available. (See Note 3-1 for additional information regarding ad valorem taxes).

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

8. BUDGETARY ACCOUNTING

Annually, the Douglas District adopts a revenue and expenditure budget for the General Fund. A forecast of revenues and expenditures is made based upon the prior year's expenditures and taking into consideration additional expenditures which can be predetermined and estimated.

Formal budgetary integration is not employed as a management control device during the year for the General Fund; however, monthly budget comparisons are made a part of interim reporting. Appropriations do lapse at year end. MOOE - The District does not utilize encumbrance accounting. The proposed 2002 budget was adopted by resolution on December 27, 2001 and amended on March 21, 2002, December 18, 2002 and February 18, 2003. The final amended budget amounts were approved in the same manner as the original budget and are utilized in this report. Actual expenditures were less than budgeted amounts by \$9,888.

Budgetary - GAAP Reporting Reconciliation

The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non GAAP Budgetary Basis) and Actual - General Fund presents comparisons of the adopted budget with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with GAAP, a reconciliation of essential basis, timing, perspective, and entity differences in the access (efficiency) of revenues and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 2002 is presented below:

Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (Budgetary basis)	\$ 28,021
Adjustments:	
To adjust revenues for property tax and interest revenue accruals	28,838
To adjust expenditures for expense accruals and prepaid insurance	<u>(18,321)</u>
Excess of revenues and other financing sources over expenditures and other financing uses (GAAP basis)	\$ <u>28,538</u>

B. CASH

Cash includes amounts in interest bearing demand deposit accounts. Under state law, the District may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, certificates of deposit, or securities issued or guaranteed by the U.S. government or its agencies. (See Note 3 for additional cash disclosures.)



Deposits in excess of Federally insured amounts are required by statute to be protected by collateral securities of at least equal market value. The types of securities authorized by statute include U.S. Treasury and U.S. government agency obligations, general obligations of any state of the U.S., and general obligation bonds of Louisiana local governments.

7. VACATION AND SICK LEAVE AND PENSION PLAN

The full-time employee's salary is paid by the Cameron Parish Police Jury; retirement and vacation benefits are established and provided by the Police Jury since these individuals are employees of the Police Jury. The District does reimburse the Police Jury for the salaries and benefits of individuals specifically working with this district's activities. The District does not provide any direct benefits in the form of retirement or vacation.

8. ESTIMATES

The preparation of the component unit financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

9. FUND EQUITY

Reserves represent those portions of fund equity not appropriate for expenditures or legally appropriated for a specific future use. Granting coverage District No. 7 has reserved \$1,489 of fund balance for prepaid insurance and \$4,831 for taxes paid under protest (see Note 5).

10. LEVIED TAXES

Ad valorem taxes are assessed on a calendar year basis (fixed in October), become due on November 15 of each year, and become delinquent on December 31. The lien date is the date in which the tax assessor files the tax roll with the Clerk of Court, which is the same date as the levy date. The taxes are generally collected in December of the current year and January and February of the ensuing year. The property tax receivable of \$129,874 is net of an estimate of uncollectible amounts of \$-0-. Deferred revenue in the amount of \$1,189 was recorded for the portion of the 1998 tax levy not considered available (collected after May, 1998). Management believes any credit risk related to this receivable is minimal.

Ad valorem taxes are levied on the assessed value as of the prior January 1 for all real estate, merchandise, and movable property located in the Parish. Assessed values are established by the Cameron Parish Assessor and the Louisiana Tax Commission at a per cent of actual value, as specified by Louisiana law. An assessment of all property is required to be completed no less than every four years. The authorized and levied ad valorem tax is 8.4 millsage.

2. TOTAL COLUMNS ON STATEMENTS - OVERVIEW

The total columns on the statements - overview are captioned "Memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

3. CASH AND INVESTMENTS/CONCENTRATION OF CREDIT RISK

At December 31, 2002, the District has the following cash and certificates of deposit balances:

	<u>CASH BALANCES</u>	<u>CASH BALANCES</u>
FDCS Checking/Money Market Accounts	\$ 88,458	\$ 88,417
Food Assett Money Market Account	227,799	227,799
Certificates of Deposit	<u>80,338</u>	<u>80,338</u>
Totals	<u>\$ 396,595</u>	<u>\$ 396,554</u>

Category 1 represents deposits that are insured or collateralized with securities held by an independent third party bank in the name of the District.

The District's cash and investments balance at year end was fully covered by either insurance or pledged collateral, classified as category 1.

The certificates of deposit, which are held by the District, are stated at cost, which approximates fair value. Since the certificates are not sold on a secondary market, the face value of the certificates is representative of its fair value.

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in General Fixed Assets follows:

	<u>Balance</u>		<u>Balance</u>	<u>Balance</u>
	<u>12/31/02</u>	<u>Additions</u>	<u>Deletions</u>	<u>12/31/02</u>
Building and				
Improvements	\$ 78,088	\$ -0-	\$ -0-	\$ 78,088
Equipment	342,825	7,517	-0-	349,342
Furniture				
and Fixtures	<u>3,830</u>	<u>-0-</u>	<u>-0-</u>	<u>3,830</u>
General Fixed				
Assets	<u>424,913</u>	<u>\$ 7,517</u>	<u>\$ -0-</u>	<u>432,430</u>

4. INSURANCE

The District participates in the Insurance and Trust Fund established by the Cameron Parish Police Jury (an entity other than a public entity risk pool) for purposes of obtaining better rates on the District's general liability insurance and errors and omissions insurance.

The Police Jury is an oversight entity purchases commercial insurance for all of the above risks. The coverage obtained is similar to prior years and the District has not been required to fund any excess amounts for settlements exceeding insurance coverage. The Cameron Parish Police Jury has also donated that they did not incur any claim in excess of insurance coverage. For the 1991-1992 policy period, the District contributed approximately \$1,344 to the Insurance and Trust Fund. The payment should constitute the majority of the responsibility of the District. The District does have separate insurance policies on their office building and on specific equipment items with premiums of \$3,290 and \$5,188, respectively.

5. CONTINGENCY FOR TAXES PAID UNDER PROTEST

As of April, 1993, the District has received taxes paid under protest from the Cameron Parish Tax Collector's Office in the amount of \$21,383 with an estimated 40% or \$8,423 subject to judgment. This amount is included in the ad valorem taxes receivable of \$128,874 accrued for the District at December 31, 1992. In the event the taxpayer is successful with his protest, the judgment in favor of the taxpayer may operate as a credit against future taxes or may require a cash payment out of future tax receipts. Under the provisions of Louisiana Revised Statute 47:1834E, any funds received as payment of taxes under protest shall generally be used only for non-recurring expenses. The District has segregated \$4,621 of the Fund balance for its estimate of the portion of the receivable subject to judgment and, therefore, not available for recurring expenses.

6. LITIGATION/CONTINGENT LIABILITIES

The attorney for the District has confirmed that there is no litigation pending against the District at December 31, 1992. Accordingly, no accrual of liabilities is provided.

The District is subject to certain federal, state and local regulations relating to environmental compliance issues. There is a risk that the District could be found to be in non-compliance with these regulations should this occur. It may be subject to fines and mandatory remedial actions which may be material to the financial statements. Management has no knowledge of any compliance problems as of the date of the balance sheet.

In June, 1988, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. GASB No. 34 established new financial reporting requirements for all state and local governments and consists of the following:

- A. Management Discussion and Analysis (MDA) section providing an analysis of the government entity's overall financial position and results of operations.
- B. Basic Financial Statements:
 - 1. Government-wide financial statements prepared using the economic resources measurement focus and the accrual basis of accounting. These statements are designed to provide a broad overview of a government entity's financial statements, in a manner similar to private sector business.
 - 2. Fund financial statements, consisting of a series of statements that focus on government's major governmental funds, using the modified accrual basis of accounting, and enterprise funds, if any.
 - 3. Notes to the financial statements that include various disclosures for the government-wide and fund financial statements to ensure that a complete picture is presented.
 - 4. Required supplementary information, such as budgetary comparison schedules.
- C. Depreciation expense to be reported in the government-wide financial statements. However, depreciation expense will not be required until such time as reported in the fund statements that use the modified accrual basis of accounting.
- D. The reporting of the government entity's infrastructure as fixed assets and depreciated over the estimated useful life of the asset.

As a component unit of the Cameron Parish Police Jury, the Brinnage District intends to implement the provisions of GASB 34 for the year ending December 31, 2001.



SEWAGE DRAINAGE DISTRICT NO. 7
CANNON PRISM, LOUISIANA
SCHEDULE OF FEE DUES PAID TO BOARD MEMBERS
DECEMBER 31, 1951

FEE DUES PAID TO BOARD MEMBERS

Fee dues and other compensation paid to the Board of Commissioners for the year ended December 31, 1951 are as follows:

Reginald Hanson	\$ 700
Carroll Trahan	500
Ivan Barontine	400
Magnum Butler	700
Carlisle Trahan	<u>300</u>
Total	<u>\$2,600</u>



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON
AN AUDIT OF FINANCIAL STATEMENTS CONDUCTED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners
Gravity Drainage District No. 7
of Cameron Parish
Cameron, Louisiana

We have audited the component unit financial statements of Gravity Drainage District No. 7 of Cameron Parish as of and for the year ended December 31, 2003, and have issued our report thereon dated June 28, 2004. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Gravity Drainage District No. 7's component unit financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance required to be reported under Government Auditing Standards.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Gravity Drainage District No. 7's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Gravity Drainage District No. 7's ability to record, process, summarize and report financial data consistent with the assertions of management in the component unit financial statements. The reportable condition noted is described below as item 2002-1.

2002-1 **Finding: Lack of Segregation of Duties** - There is a lack of segregation of duties over financial activity.



California: An effective internal control is dependent to a great extent on segregation of responsibilities for initiating, evaluating, and approving transactions from those for detail accounting and other related functions.

Effect: When internal control is limited by a lack of segregation of duties there is always a possibility that transactions could be processed that would negatively affect the entity. There is no immediate financial impact (or not one that can be reasonably estimated).

Cause: Because of the entity's size, it is not feasible to segregate duties to achieve effective internal accounting control.

Recommendation: We recommend that the District's Board of Directors continue to take an active interest in the monitoring and approving of all daily activities.

Management's Response: Management concurs with the findings and recommendations. See page 18 for management's corrective action plan (attached).

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements to amounts that would be material to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We note that the reportable condition described above is a material weakness. This report is intended for the information of the Board of Commissioners of Gravity Drainage District No. 7 of Cameron Parish and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

John Schram, CPA, CFE, LPA

John Schram, Louisiana
June 28, 2023



SEWAGE TREATMENT DISTRICT NO. 7
CARRON PRISM, LOUISIANA
SCHEDULE OF CURRENT YEAR FINDINGS
DECEMBER 31, 1993

SECTION I - SUMMARY OF AUDITOR'S RESPONSIBILITIES

- A. The type of report issued on the financial statements was an unqualified opinion.
- B. Report on Internal Control and Compliance Material to the Financial Statements
- Internal Control Material Weaknesses X Yes No
Internal Control Reportable Conditions X Yes No
Compliance Material to Financial Statements Yes X No
- C. Federal Awards
- Not Applicable

SECTION II - FINANCIAL STATEMENT FINDINGS

- 1993-1. Internal Control - See page 14 - Reportable condition and material weakness for lack of Segregation of Duties is reported directly on Report on Compliance and Internal control over Financial Reporting.



GRAVITY BRIDGE DISTRICT NO. 1
ORANGE PARISH, LOUISIANA
ANNUAL REPORT OF FIVE YEAR AUDIT PERIOD
DECEMBER 31, 2002

Finding: Lack of Segregation of duties

Issue: Due to the entity's size, there is an ongoing lack of segregation of duties.

Finding: Related Party Transaction

Issue: To resolve this issue the District replaced the financial advisor/ account representative on one of its depository accounts.



SEVENTH DRAINAGE DISTRICT NO. 7
CAMERON PARISH, LOUISIANA
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR CURRENT YEAR AUDIT FINDINGS (UNAUDITED)
DECEMBER 31, 2002

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2002-1 - Lack of Segregation of Duties

A part-time Executive Secretary is the only office employee. It is not economically feasible to hire additional office staff. The Board of Commissioners' position is to take an active role in the financial matters of the District. In addition, the Executive Secretary is bonded and can not write and sign checks over \$1,000.